

## Introduction

The main aim of this study is to identify the level of implementation of Integrated Reporting (IR) in Bahraini banking sector by measuring disclosure level in the banks' annual reports. To achieve this, a sample of banking sector was analyzed, thereby evaluated the degree of implementation of this new corporate financial reporting tool through a checklist followed by previous studies. Study considered a sample of 12 listed banks in Bahrain Bourse. Banks financial reports were examined for the two years 2014 and 2015. The result shows that, there is an average implementation level of IR 66% and 68% for the years 2014 and 2015, respectively

## Materials and methods

The main objective of this study is to evaluate the level of implementation of integrated reporting in the Bahraini banking sector through the measurement of human capital, natural capital, and intellectual capital in the annual financial statements.

In order to archive that objective a sample consisting of all 12 banks that are listed on the Bahrain bourse annual reports was used. The data collected spanned the period 2014-2015. The reports evaluated presented the extent disclosures of capitals (Human capital, Social and relational capitals, Natural capital, Intellectual capital)

The topic is considered contemporary, hence lecture review of variable studies from the same field helped understanding of the topic.

## Sources/References

This study is adopted from an earlier study that has been conducted in South Africa as that were the pioneer in the filed of integrated reporting.

Neelam Setia Subhash Abhayawansa Mahesh Joshi Anh Vu Huynh, *2015 Integrated reporting in South Africa: some initial evidence.*

Along with other sources to improve the quality of the study it self, this study used the banks annual reports as the only source of data.

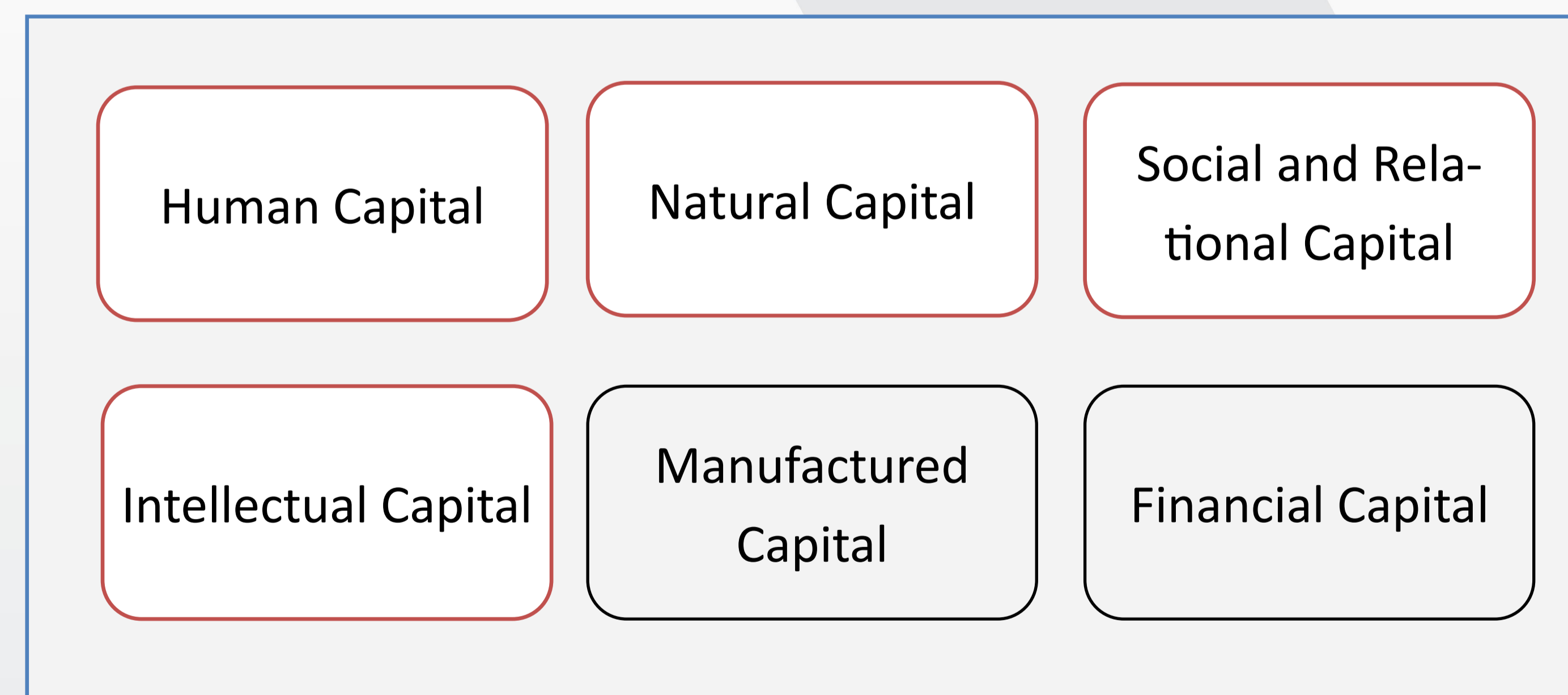
## Framework

- First step is collection of raw data form the banks annual reports
- Second step is to evaluate the data though pre formulated four integrated reporting capital panels
- Third step uses of statistical analysis to interpret the data in a quantitative methods in order to investigate the IR disclosures in Bahraini banks.

## Results

- The results show that in average adoption level of IR 66% and 68% for the years 2014 and 2015 respectively
- This implementation level of the banks in Bahrain is considered relatively average (medium) banks extensively disclose the information that is associated with the intellectual capital items

## Six Capitals of Integrated Reporting



**Acknowledgements:** I would like to express my sincere gratitude to my advisor Dr. Bahaaeddin Alareeni and also to Dr.Gagan Kukreja. Their support, patience, and knowledge have all been a source of motivation.